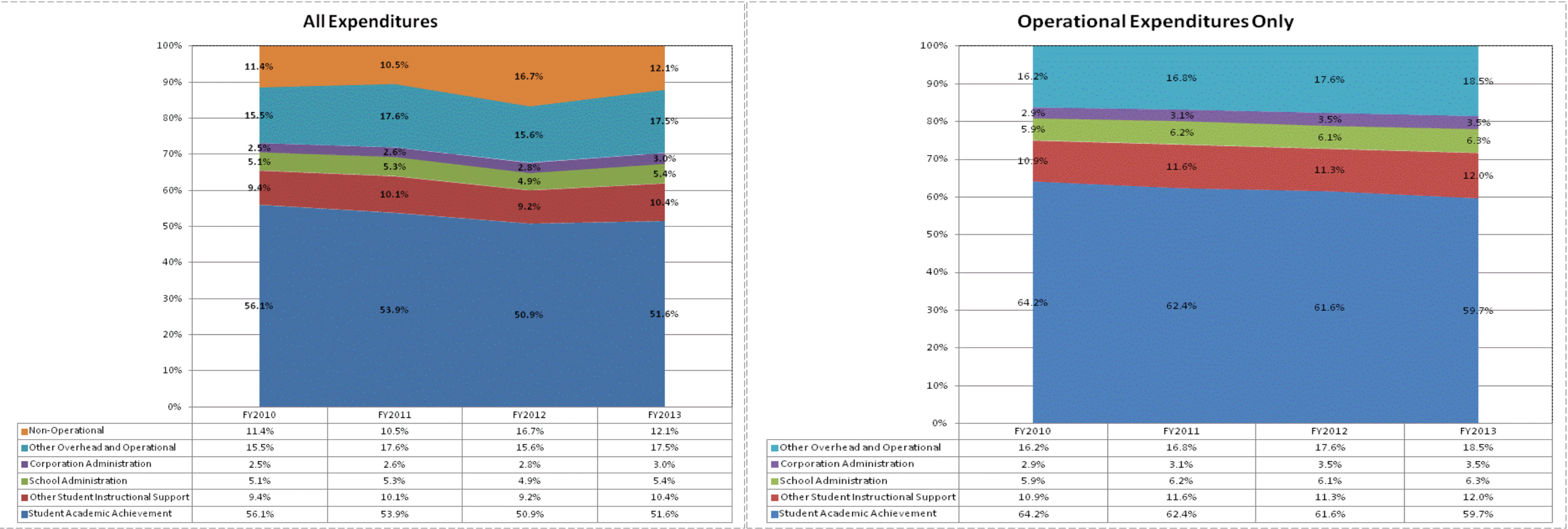


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
M S D Wabash County Schools (8050)

M S D Wabash County Schools (8050)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$15,453,278	57.0%	\$16,197,763	55.7%	\$14,532,769	50.9%	\$13,415,345	51.6%
Student Instructional Support	\$3,476,770	12.8%	\$4,111,512	14.2%	\$4,005,241	14.0%	\$4,108,060	15.8%
Overhead and Operational	\$4,646,598	17.1%	\$5,007,748	17.2%	\$5,258,108	18.4%	\$5,331,973	20.5%
Nonoperational	\$3,544,906	13.1%	\$3,737,639	12.9%	\$4,766,764	16.7%	\$3,144,482	12.1%
Grand Total	\$27,121,552		\$29,054,662		\$28,562,882		\$25,999,859	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	69.8%	69.9%	64.9%	67.4%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data   July 2012 - June 2013**  
**M S D Wabash County Schools (8050)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11025 Regular Programs; Non Spec Ed Preschool	\$0	\$0	\$0	\$4,500	N/A	N/A	N/A
11050 Regular Programs; Full Day Kindergarten	\$0	\$501,628	\$473,618	\$517,935	N/A	3%	9%
11100 Regular Programs; Elementary	\$3,542,897	\$4,070,249	\$3,700,438	\$3,375,148	-5%	-17%	-9%
11300 Regular Programs; High School	\$4,157,632	\$5,311,948	\$4,723,467	\$4,571,900	10%	-14%	-3%
11350 Regular Programs; High School; Academic Honors Diploma	\$24,794	\$11,174	\$4,725	\$5,992	-76%	-46%	27%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$61,206	\$122,443	\$96,447	\$98,952	62%	-19%	3%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$27,202	\$58,834	\$64,242	N/A	136%	9%
12210 Mental Disabilities; Mild Mental Disabilities	\$449,710	\$569,978	\$242,436	\$240,307	-47%	-58%	-1%
12220 Mental Disabilities; Moderate Mental Disabilities	\$406,905	\$609,149	\$519,721	\$632,340	55%	4%	22%
12230 Mental Disabilities; Severe Mental Disabilities	\$373,127	\$398,459	\$308,785	\$328,343	-12%	-18%	6%
12310 Physical Impairment; Orthopedic Impairment	\$0	\$13,105	\$56,125	\$63,286	N/A	383%	13%
12320 Physical Impairment; Multiple Disabilities	\$11,907	\$0	\$0	\$0	-100%	N/A	N/A
12330 Physical Impairment; Visual Impairment	\$0	\$58,553	\$83,292	\$80,759	N/A	38%	-3%
12340 Physical Impairment; Hearing Impairment	\$0	\$55,002	\$187,051	\$195,395	N/A	255%	4%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$207,127	\$268,102	\$235,407	\$327,564	58%	22%	39%
12510 Culturally Different; Communication Disorders	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12520 Culturally Different; Compensatory	\$0	\$7,040	\$0	\$0	N/A	-100%	N/A
12610 Learning Disability	\$583,105	\$729,897	\$480,810	\$333,694	-43%	-54%	-31%
12710 Equal Opportunity At Risk	\$112,576	\$155,767	\$161,698	\$191,090	70%	23%	18%
12810 Special Education Preschool	\$250,140	\$430,249	\$432,233	\$351,857	41%	-18%	-19%
12900 Other Special Programs	\$49,302	\$193,706	\$533,052	\$263,620	435%	36%	-51%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$651	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$85,643	\$61,424	\$33,065	\$14,329	-83%	-77%	-57%
14300 Summer School Programs; High School	\$76,733	\$54,600	\$30,384	\$13,273	-83%	-76%	-56%
16100 Remediation Testing	\$0	\$0	\$33,596	\$34,032	N/A	N/A	1%
16200 Preventive Remediation	\$85,717	\$58,153	\$34,920	\$25,252	-71%	-57%	-28%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$402,215	\$444,641	\$455,669	\$421,234	5%	-5%	-8%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$888,652	\$841,922	\$636,156	\$630,511	-29%	-25%	-1%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agr	\$0	\$0	\$55,831	\$0	N/A	N/A	-100%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$68,801	\$101,665	\$15,113	\$14,018	-80%	-86%	-7%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$59,070	\$51,564	\$134,689	\$79,528	35%	54%	-41%
22130 Improvement of Instruction; Instructional Staff Training	\$1,501	\$200	\$45,076	\$53,940	> 500%	> 500%	20%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$28,225	\$49,805	\$9,318	\$3,915	-86%	-92%	-58%
22220 Library/Media Services; School Library	\$208,446	\$257,813	\$275,655	\$214,284	3%	-17%	-22%
22230 Library/Media Services; Audiovisual	\$2,379	\$3,094	\$956	\$1,015	-57%	-67%	6%
22250 Library/Media Services; Computer Assisted Instruction Services	\$10,121	\$264,781	\$114,970	\$86,336	> 500%	-67%	-25%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$91,860	\$0	\$0	N/A	-100%	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22350 Instruction, Related Technology; Systems Operations	\$0	\$0	\$36,694	\$40,823	N/A	N/A	11%
22360 Instruction, Related Technology; Network Support	\$210,572	\$1,424	\$0	\$0	-100%	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$2,153	\$106	\$424	N/A	-80%	302%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$219,478	\$325,136	\$322,082	\$131,651	-40%	-60%	-59%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$3,424	\$53,877	\$351	\$3,856	13%	-93%	> 500%
26497 2007 Account Code - Teachers Retirement Fund	\$481,005	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$13,063,061</b>	<b>\$16,197,763</b>	<b>\$14,532,769</b>	<b>\$13,415,345</b>	<b>3%</b>	<b>-17%</b>	<b>-8%</b>

**Student Instructional Support**



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
M S D Wabash County Schools (8050)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21220 Guidance Services; Counseling Services	\$273,626	\$378,197	\$272,502	\$286,213	5%	-24%	5%
21230 Guidance Services; Appraisal Services	\$15,744	\$22,750	\$0	\$1,690	-89%	-93%	N/A
21250 Guidance Services; Records Maintenance	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21290 Guidance Services; Other Guidance Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21320 Health Services; Medical Services	\$481	\$0	\$120	\$0	-100%	N/A	-100%
21340 Health Services; Nurse Services	\$77,468	\$130,602	\$152,479	\$174,276	125%	33%	14%
21390 Health Services; Other Health Services	\$0	\$5,171	\$3,839	\$5,668	N/A	10%	48%
21420 Psychological Testing	\$253,699	\$436,602	\$397,131	\$439,873	73%	1%	11%
21510 Speech Pathology and Audiology Services; Service Area Direction	\$0	\$0	\$956	\$783	N/A	N/A	-18%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$449,772	\$589,711	\$622,745	\$633,633	41%	7%	2%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$0	\$8,430	\$0	\$0	N/A	-100%	N/A
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$85,109	\$107,989	\$113,888	N/A	34%	5%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$109,206	\$119,735	\$124,078	N/A	14%	4%
21810 Special Education Administration; Service Area Direction	\$403,617	\$680,092	\$762,012	\$739,580	83%	9%	-3%
21890 Special Education Administration; Other Special Education Administration	\$317,805	\$60,767	\$8,235	\$6,871	-98%	-89%	-17%
21990 Other Support Services, Students; Other Student Services	\$40,310	\$115,695	\$166,511	\$171,590	326%	48%	3%
24100 Office of The Principal	\$844,150	\$1,257,608	\$1,166,773	\$1,169,808	39%	-7%	0%
24900 Other Support Services, School Administration	\$166,551	\$231,572	\$224,214	\$240,109	44%	4%	7%
Student Instructional Support Total	\$2,843,221	\$4,111,512	\$4,005,241	\$4,108,060	44%	0%	3%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$31,206	\$36,796	\$34,088	\$34,298	10%	-7%	1%
23150 Board of Education; Legal Services	\$11,773	\$5,982	\$11,882	\$12,336	5%	106%	4%
23160 Board of Education; Promotion Expenses	\$1,178	\$4,014	\$1,997	\$684	-42%	-83%	-66%
23190 Board of Education; Other Governing Body Services	\$15,160	\$3,115	\$1,910	\$1,163	-92%	-63%	-39%
23210 Executive Administration; Office of The Superintendent	\$121,639	\$168,733	\$158,032	\$159,349	31%	-6%	1%
23220 Executive Administration; Community Relations	\$1,000	\$0	\$0	\$0	-100%	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$1,258	\$2,112	\$496	\$303	-76%	-86%	-39%
25110 Fiscal Services; Office of The Business Manager	\$105,090	\$145,739	\$140,262	\$135,086	29%	-7%	-4%
25120 Fiscal Services; Service Area Direction	\$31,374	\$49,809	\$51,697	\$53,110	69%	7%	3%
25140 Fiscal Services; Receiving and Disbursing Funds	\$16,551	\$24,977	\$27,048	\$27,768	68%	11%	3%
25150 Fiscal Services; Payroll Services	\$10,033	\$15,206	\$15,678	\$16,306	63%	7%	4%
25191 Other Fiscal Services; Refund of Revenue	\$10,322	\$850	\$71,506	\$0	-100%	-100%	-100%
25195 Other Fiscal Services; Bank Account Service Charge	\$2,970	\$3,087	\$2,550	\$2,282	-23%	-26%	-11%
25199 Other Fiscal Services; Other	\$0	\$0	\$6,845	\$6,709	N/A	N/A	-2%
25750 Personnel Services; Health Services	\$240	\$0	\$0	\$0	-100%	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$0	\$27,930	\$21,610	N/A	N/A	-23%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$88,745	\$82,545	\$78,938	N/A	-11%	-4%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$135,693	\$205,994	N/A	N/A	52%
25890 Other Technology Services	\$0	\$0	\$25,789	\$20,403	N/A	N/A	-21%
25920 Ditch Assessments	\$49	\$81	\$0	\$0	-100%	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$50	\$240	\$703	\$1,606	> 500%	> 500%	129%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,234,995	\$1,553,958	\$1,402,246	\$1,390,950	13%	-10%	-1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,646	\$10,243	\$55,607	\$37,308	155%	264%	-33%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$308,028	\$416,128	\$352,396	\$380,377	23%	-9%	8%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,801	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$5,066	\$2,513	\$4,382	\$3,552	-30%	41%	-19%
26700 Operation and Maintenance of Plant Services; Insurance	\$133,448	\$143,658	\$161,476	\$182,104	36%	27%	13%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$6,750	\$0	\$0	\$497	-93%	N/A	N/A
27010 Student Transportation; Service Area Direction	\$40,586	\$91,145	\$93,469	\$99,121	144%	9%	6%
27100 Student Transportation; Vehicle Operation	\$646,920	\$749,021	\$766,813	\$776,100	20%	4%	1%

School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
M S D Wabash County Schools (8050)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
27200 Student Transportation; Monitoring Services	\$93,971	\$66,362	\$63,231	\$67,862	-28%	2%	7%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$346,449	\$356,378	\$453,016	\$470,162	36%	32%	4%
27400 Student Transportation; Purchase of School Buses	\$93,305	\$55,286	\$120,197	\$110,007	18%	99%	-8%
27500 Student Transportation; Insurance on Buses	\$25,888	\$33,170	\$28,102	\$26,280	2%	-21%	-6%
27700 Student Transportation; Contracted Transportation Services	\$96,952	\$131,163	\$103,849	\$106,260	10%	-19%	2%
27900 Student Transportation; Other Student Transportation Services	\$14,885	\$26,156	\$29,606	\$36,396	145%	39%	23%
27910 Student Transportation; Bus Driver Training	\$2,971	\$2,880	\$2,708	\$2,686	-10%	-7%	-1%
31100 Food Services Operations; Service Area Direction	\$10,437	\$16,853	\$18,250	\$18,741	80%	11%	3%
31200 Food Services Operations; Food Preparation and Dispensing	\$293,756	\$364,140	\$351,980	\$362,374	23%	0%	3%
31300 Food Services Operations; Food Delivery	\$0	\$35	\$15	\$0	N/A	-100%	-100%
31400 Food Services Operations; Food Purchases	\$369,854	\$379,256	\$394,220	\$404,340	9%	7%	3%
31900 Other Food Services	\$25,495	\$59,917	\$59,896	\$78,911	210%	32%	32%
Overhead and Operational Total	\$4,126,095	\$5,007,748	\$5,258,108	\$5,331,973	29%	6%	1%
Nonoperational							
33400 Athletic Coaches	\$119,618	\$324,282	\$244,361	\$238,687	100%	-26%	-2%
33990 Other Community Services; Other	\$12,000	\$8,802	\$8,200	\$8,482	-29%	-4%	3%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$144,463	\$288,784	\$73	\$60,803	-58%	-79%	> 500%
43000 Facilities Acquisition and Construction; Professional Services	\$8,930	\$4,018	\$4,858	\$3,390	-62%	-16%	-30%
45100 Building Acquisition, Construction and Improvements	\$413,849	\$310,589	\$1,961,757	\$189,362	-54%	-39%	-90%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$218,494	\$905,365	\$691,184	\$691,335	216%	-24%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$167,222	\$92,050	\$1,190	\$1,407	-99%	-98%	18%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$23,487	\$20,000	\$48,318	\$15,592	-34%	-22%	-68%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$711,152	\$540,535	\$400,476	\$419,763	-41%	-22%	5%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$36,935	\$0	\$35,848	\$41,036	11%	N/A	14%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$230,000	\$240,000	N/A	N/A	4%
51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$84,573	\$0	\$0	\$0	-100%	N/A	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$345,105	\$270,478	\$0	\$0	-100%	-100%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$108,756	\$97,083	N/A	N/A	-11%
52500 Debt Services; Interest on Debt; Bond Anticipation Notes	\$0	\$38,167	\$8,503	\$8,022	N/A	-79%	-6%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$67,940	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,082,790	\$783,505	\$763,300	\$795,000	-27%	1%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$259,400	\$333,500	N/A	N/A	29%
54200 Common School Fund; Principal	\$96,750	\$79,500	\$0	\$0	-100%	-100%	N/A
54250 Common School Fund; Interest	\$0	\$3,375	\$0	\$0	N/A	-100%	N/A
54300 Civil Aid Bond Obligations; Principal	\$51,945	\$0	\$0	\$0	-100%	N/A	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$40	\$20	N/A	N/A	-50%
60700 Nonprogramed Charges; Scholarships	\$500	\$250	\$500	\$1,000	100%	300%	100%
Nonoperational Total	\$3,517,812	\$3,737,639	\$4,766,764	\$3,144,482	-11%	-16%	-34%
Prorated By Fund							
26491 2007 Account Code - PERF	\$201,285	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,114,705	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$55,607	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,890,364	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$7,952	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$301,449	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,571,361	\$0	\$0	\$0	N/A	N/A	N/A